

Shelter+Care Program

Alaska Housing Finance Corporation – Program 11

I. PROGRAM OBJECTIVES

This federal “pass-through” program awards grants to sponsor organizations to provide affordable rental assistance to homeless persons with disabilities.

II. PROGRAM PROCEDURES

Under the program, grants are made to 501(c)(3) nonprofit corporations. Grantees must comply with the program regulations cited in 24 CFR Part 582.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

Federal requirements are guided by CFDA Number 14.238.

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Grants made under this program are for activities cited as eligible in the HUD Notice of Funding Availability (NOFA). The grant agreement scope of services will further specify the types of activities and services allowable under the grant. 15 AAC 154.010 - 154.080

Suggested Audit Procedures

- Review the grant agreement, identify the services and activities to be provided; and
- Test financial and related records to determine if the funds expended were used for the purpose for which funds were awarded.

Compliance Requirement

All interest earned on grant money must be returned to Alaska Housing Finance Corporation (AHFC) upon completion of the project. 15 AAC 154.040 (6)

Suggested Audit Procedure

- Review financial and related records, and if appropriate, any previous audit reports, to determine interest accrued on grant funds to date and verify that all interest earned on grant funds have been paid back to AHFC.

B. ELIGIBILITY

Compliance Requirement

Client eligibility is specified by HUD regulation governing this program. The two primary eligibility factors are verification of homelessness (per HUD definition) and disability.

Suggested Audit Procedure

- The auditor should verify client eligibility for receipt of services based on the requirements of the grant agreement and the federal regulations.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

By federal regulation, grantees must demonstrate at the end of the performance period that the amount of rental assistance was matched with supportive services of equal value

Suggested Audit Procedures

- Review the grant agreement to identify any other resources committed to the project;
- Review financial and project records to determine the grantee's tracking system for sources of match; and
- Verify the amount of other funds applied to the project.

D. REPORTING REQUIREMENTS

Compliance Requirement

The grant agreements are to include a provision for regular, periodic reporting to AHFC on grant sponsored activities. 15 AAC 154.040

Suggested Audit Procedures

- Review the grant agreements and determine the reporting requirements;
- Examine copies of reports and determine completeness and timeliness of submission in accordance with the grant agreement; and
- Trace data in selected reports to underlying documentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The grant agreement will identify any special compliance requirements, as outlined in the attachments, the grantee is to adhere to.

Suggested Audit Procedures

- Review the grant agreement, identify any special compliance provisions; and
- Verify that requirements were met.

Modified 5/02